

# EXHIBIT B

08/21/02 WED 21:07 [TX/RX NO 7249]

**The  
BRENNER  
GROUP**

**EXHIBIT B**

**STATEMENT OF QUALIFICATIONS**

**DONALD L. BRENNER, CPA, CMC, CVA and CFE**

**EXPERIENCE:**

- Over 35 years of consulting and management experience, with specialized expertise in litigation support, business valuations, crisis management, accounting, audits, fraud investigations, and business consulting.
- Performed valuations of various entities for use in sales of businesses, marital dissolutions, partnership disputes, tax planning and commercial matters.
- Acted as expert witness and provided other litigation support services for a variety of legal proceedings including business damages, commercial matters, professional malpractice, fraud, matrimonial, and personal injury.
- CEO and/or COO, President of various companies with annual sales volumes ranging from \$1 million to \$1.2 billion.
- Founder and Principal, The Brenner Group
- Partner, Arthur Andersen & Co.
- Director, Firmwide and/or Regional Industry Practice Groups in Construction, Real Estate, Banking, Leasing, and other Financial Institution Industries.
- Board Member of various organizations in international engineering, national fine arts education, mortgage banking, etc.

**EDUCATION:**

**DePaul University-Chicago, IL**

**Degree: Bachelor of Science in Commerce (Accounting)**

**Date of Graduation: 1961**

**Degree: Master of Business Administration (Human Resources)**

**Date of Graduation: 1964**

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**DONALD L. BRENNER, CPA, CMC, CVA and CFE**  
**STATEMENT OF QUALIFICATIONS**  
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**SPECIAL TRAINING--VALUATION:**

**National Association of Certified Valuation Analysts**

- Business Valuations: Development of Capitalization/Discount Rates
- Valuation Discounts & Premiums
- Being Effective in Litigation Support and Expert Testimony
- Case Analysis and Report Writing
- Fundamentals, Techniques & Theory

**The Academy of Experts--Valuations for Litigators**

**American Society of Appraisers--Various valuation seminars**

**AICPA/Illinois Society of CPA's--Various valuation seminars**

**Arthur Andersen & Co.--Various business valuation seminars**

**SPECIAL TRAINING--MANAGEMENT:**

**Institute of Management Consultants--various management consulting seminars**  
**Management and Operational Consulting**

- Profit and Value Advantage Management Consulting System
- Construction Controls and Design and Build
- Ownership Transition Issues: Business Valuations, Strategic Planning
- AIA Contract Documents: The New Edition

**Arthur Andersen & Co.--various business management/operations seminars**

**AICPA/Illinois Society of CPA's--various business management seminars**

**SPECIAL TRAINING--FRAUD:**

**Association of Certified Fraud Examiners**

- Investigation of Fraud
- Interview and Interrogation Techniques
- Bankruptcy Fraud
- Insurance Claim Fraud
- IRS Economic Reality Audits

**The Academy of Experts--various seminars**

**AICPA/Illinois Society of CPA's--various fraud-related seminars**

**Arthur Andersen & Co.--various fraud-related seminars**

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**DONALD L. BRENNER, CPA, CMC, CVA and CFE**  
**STATEMENT OF QUALIFICATIONS**  
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**PROFESSIONAL RECOGNITIONS:**

CERTIFIED PUBLIC ACCOUNTANT--Illinois, Iowa, New Mexico, New York,  
Florida, Georgia, and South Carolina  
CERTIFIED VALUATION ANALYST--National Association of Certified  
Valuation Analysts  
CANDIDATE--American Society of Appraisers  
CERTIFIED FRAUD EXAMINER--The Association of Certified Fraud  
Examiners  
CERTIFIED MANAGEMENT CONSULTANT--Institute of Management  
Consultants  
PRACTICING MEMBER--Academy of Experts  
COMMERCIAL and CONSTRUCTION ARBITRATOR, MEDIATOR, American  
Arbitration Association

**PROFESSIONAL MEMBERSHIPS:**

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
• Chairman, Edit Committee, *Audit and Accounting Guide*  
*for Construction Contractors*  
NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS  
AMERICAN SOCIETY OF APPRAISERS  
ILLINOIS CERTIFIED PUBLIC ACCOUNTANT SOCIETY  
NATIONAL ASSOCIATION OF FORENSIC ECONOMICS  
ACADEMY OF EXPERTS  
THE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS  
INSTITUTE OF MANAGEMENT CONSULTANTS  
• Member, Board of Directors  
AMERICAN ARBITRATION ASSOCIATION

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**DONALD L. BRENNER, CPA, CMC, CVA and CFE**  
**STATEMENT OF QUALIFICATIONS**  
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**SELECTED ADDRESSES AND PUBLICATIONS:**

Has presented and/or published numerous articles involving a variety of management, valuation, litigation and investigative topics such as:

**Addresses**

- "Effective Damage Calculations and Value," Gallagher & Joslyn
- "Insurance Claim Valuations Workshops," Various Insurance Companies
- "Civic Solution: Lake Forest Shoreline Restoration," Project Management Institute
- "People: The Issue and The Solution," Rohrer, Hibler & Replogle, Inc.
- "Forms of Real Estate Ownership," The First National Bank of Chicago
- "Dangers in Construction Lending," The First National Bank of Chicago
- "Lease, Buy or Repair," Purdue University School of Civil Engineering
- "Management of Business Resources," Mechanical Contractors Association of America
- "Contractors' Equipment Manual--Alternatives for the Future," The Associated General Contractors of America

**Publications**

- "Accounting for Extras: Contract Claim Values," a brochure in a series on financial management prepared for the Builders Association of Chicago
- "Money in the Pocket," Constructor (a monthly column)
- "The Costs of Government Regulation," Merit Shop Contractor
- Series of articles on the potential impact of lease financing,  
Equipment Financing Journal

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**The  
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**EXHIBIT C**

**Swartz, Campbell & Detweiler  
USF&G vs. Bruce J. Brown and  
Brown, Schultz, Sheridan & Fritz  
Donald L. Brenner Testifying Experience  
August, 2002**

<u>CITATION</u>	<u>COURT</u>
Toscano vs. Saxsma	Circuit Court of Cook County
Bowen vs. Jones, et al.	Circuit Court of Cook County
Kouskoutis vs. Jacobson	Circuit Court of Cook County
Karabetsos vs. Mitchell	Circuit Court of Cook County
Sharkey vs. Massullo	Circuit Court of Cook County
Nalepka vs. Walsh Construction Co. of Illinois, et al.	Circuit Court of Cook County
Nelles vs. State Farm	Circuit Court of Cook County
Motarjeme vs. Cliffbreakers, et al.	Circuit Court of Winnebago County
Martell vs. Martell	Circuit Court of Kankakee County

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**EXHIBIT C**

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Nelles vs. State Farm	Circuit Court of Cook County
Motarjeme vs. Cliffbreakers, et al.	Circuit Court of Winnebago County
Martell vs. Martell	Circuit Court of Kankakee County

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